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Firm-On-Firm Review Directory, April 1989

American Institute of Certified Public Accountants. Division for CPA Firms

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Firm-On-Firm Review Directory

**A Directory of Firms That Have
Expressed An Interest In Conducting
Peer Reviews and Quality Reviews**

April 1989



Division for CPA Firms AICPA

Note to Readers

This directory is sponsored by the Private Companies Practice Section of the AICPA Division for CPA Firms for the information of the Division's member firms and firms that are enrolled in the AICPA's Quality Review Program. Important information about member firms is available through the Division's staff at the following address or telephone numbers:

AICPA Division for CPA Firms

1211 Avenue of the Americas

New York, NY 10036-8775

Outside New York State (800) 272-3476

In New York State (212) 575-6446

Firm-On-Firm Review Directory

**A Directory of Firms That Have
Expressed An Interest In Conducting
Peer Reviews and Quality Reviews**

April 1989



Division for CPA Firms AICPA

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Firm-On-Firm Review Directory

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Introduction

This directory lists firms that have expressed an interest in performing peer reviews or quality reviews of other firms. The directory was prepared as a convenience for these firms and for others that are members of the AICPA Division for CPA Firms or that are enrolled in the AICPA's Quality Review Program.

The firms listed are members of the Private Companies Practice Section (PCPS) of the AICPA Division for CPA Firms. The PCPS was established in 1977. Its member firms have always been required to have periodic peer reviews. Information about any PCPS member firm and its most recent peer review is available from the firm itself, or from the AICPA staff as indicated on this directory's inside front cover.

Listing a firm in this directory does not constitute an endorsement by the American Institute of CPAs or any component of the Institute. Each of the AICPA's review programs—the PCPS program, the SEC Practice Section (SECPS) program, and the quality review program—has established specific qualifications for reviewers, which are set forth in the standards for performing and reporting on each type of review. **It is the responsibility of the reviewed firm to ascertain that the firm it engages to perform its review is appropriately qualified.**

Many factors enter into the selection of reviewers. The Appendix to this directory presents an April 1988 article on this subject by a member of the PCPS Peer Review Committee. While the article focuses primarily on peer reviews for the Division for CPA Firms, its contents should be helpful to all firms that are contemplating reviews of their practices.

* * * *

This directory lists firms in two separate sections. The first section, arranged alphabetically within state, presents the firm's name, address (only one per firm), the name and phone number of the person to contact, the firm size category, the number of offices, and the types of reviews that the firm is interested in performing. It also presents, by numeric code, the client categories that the firm has indicated it is qualified to review. Some firms

have indicated just one category, 999, representing that the firm is qualified in substantially all the categories included in the client category codes.

The second listing is sequenced alphabetically within six firm size categories. It shows a firm's name, city and state, and is useful primarily as a cross reference.

CLIENT CATEGORY CODES

105	Advertising
110	Agricultural, Livestock, Forestry & Fishing
115	Airlines
120	Auto Dealerships
125	Banking
130	Broadcasting and Entertainment
135	Brokers and Dealers in Securities
140	Brokers and Dealers in Commodities
145	Casinos
150	Colleges and Universities
155	Common Interest Realty Associations
160	Computer Software Development and Sales
165	Construction Contractors
170	Continuing Care Retirement Communities
175	Credit Unions
180	Extractive Industries—Oil and Gas
185	Extractive Industries—Mining
190	Finance Companies
195	Franchisors
200	Fire and Casualty Insurance Companies
205	Government Contractors
210	Health Maintenance Organizations
215	Hospitals and Nursing Homes
220	Hotels and Restaurants
225	Insurance Agents and Brokers
230	Investment Companies and Mutual Funds
235	Leasing Companies
240	Life Insurance Companies
245	Manufacturing
250	Mortgage Banking
255	Motor Carriers
260	Not-for-Profit Organizations (including Voluntary Health and Welfare Organizations)
265	Pension Plans (including ERISA audits)
270	Professional Services (Doctors, Lawyers, Architects, etc.)
275	Publishing
280	Real Estate Brokerage
285	Real Estate Development
290	Real Estate Management
295	Real Estate Investment Trusts

- 300 Reinsurance Companies**
- 305 Retail Trade**
- 310 Savings and Loan Associations**
- 315 Small Loan Companies**
- 320 School Districts**
- 325 State and Local Government**
- 330 Telephone Companies**
- 335 Utilities**
- 340 Wholesale Distributors**

Code 999 indicates that the firm considers itself qualified in substantially all the categories.

Listing of Firms Alphabetically Within State

ALABAMA

Borland, Benefield, Crawford, Webster & Jeffares

2545 Highland Avenue
Birmingham, AL 35205

Jack D. Lawley, Jr. (205) 933-5710

Personnel: 11 to 25

Offices: 2

Reviews: PCPS

Client Categories: 105, 165, 235, 245, 260, 265, 270,
325, 340

McGriff, Dowdy & Associates, P.C.

P.O. Box 1188
203 S. Hambrick
Albertville, AL 35950

Bill W. McGriff (205) 878-5548

Personnel: 51 to 100

Offices: 3

Reviews: PCPS, QR On-Site, QR Off-Site

Client Category: 999

S.F. Parker & Co., P.C.

P.O. Drawer 1210
Foley, AL 36536

Wayne A. Gruenloh (205) 943-8571

Personnel: 51 to 100

Offices: 4

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 125, 155, 165, 200, 215, 245, 260,
325, 335, 340

ARKANSAS

Alsbrook & Co.

P.O. Box 64
No. Little Rock, AR

Wayne Alsbrook (501) 758-5200

Personnel: 2 to 10

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 245, 260, 325, 335

Daugherty & Lowe

2200 S. Waldron Road
Fort Smith, AR 72903

Robert E. Daugherty (501) 452-4747

Personnel: 11 to 25

Offices: 1

Reviews: PCPS

Client Categories: 125, 165, 220, 260, 270, 285, 305,
320, 325

Spann & Associates

115 East 5th
P.O. Box 5470
Pine Bluff, AR 71611
Creed Spann (501) 535-2727
Personnel: 2 to 10
Offices: 1
Reviews: PCPS, QR On-Site, QR Off-Site
Client Categories: 110, 165, 225, 245, 270, 285, 290,
330, 335, 340

Thomas and Thomas

701 Arkansas Boulevard
Texarkana, Arkansas 75502
Mason Andres (501) 773-2168
Personnel: 26 to 50
Offices: 2
Reviews: PCPS, SECPS, QR On-Site
Client Categories: 120, 125, 150, 165, 245, 260, 310,
320, 335, 340

ARIZONA

Barrows & Company

1819 East Morten Avenue, Suite 255
Phoenix, AZ 85020
Jon A. Barrows (602) 870-4777
Personnel: 2 to 10
Offices: 1
Reviews: PCPS, SECPS, QR On-Site, QR Off-Site
Client Categories: 110, 165, 245, 260, 265, 270, 285,
290, 305, 340

Gallant & Company, P.C.

3333 North 7th Avenue
Phoenix, AZ 85013
R. Dale Hensley (602) 263-8810
Personnel: 26 to 50
Offices: 1
Reviews: PCPS, QR On-Site, QR Off-Site
Client Categories: 120, 165, 220, 225, 245, 260, 270,
285, 305, 340

Toback & Company, P.C.

3200 N. Central Avenue, Suite 700
Phoenix, AZ 85012
John Gorman (602) 264-9011
Personnel: 51 to 100
Offices: 2
Reviews: PCPS
Client Categories: 120, 125, 135, 165, 175, 220, 245,
270, 285, 305

CALIFORNIA

Benson & Neff, a Professional Corporation

One Post Street, 30th Floor
San Francisco, CA 94104

Thomas J. Parry

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, QR On-Site

Client Categories: 155, 165, 230, 265, 270, 275, 280,
285, 340

Bowman & Company

2431 W. March Lane, Suite 100
Stockton, CA 95207

Donald C. Hubbard (209) 473-1040

Personnel: 51 to 100

Offices: 7

Reviews: PCPS

Client Categories: 110, 135, 150, 165, 245, 260, 270,
285, 290 305

Boyle, Cowan & Co.

1610 Harrison Street
Oakland, CA 94612-3379

Reed Cowan (415) 832-2325

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, QR On-Site

Client Categories: 165, 260, 270, 280, 290, 340

Timothy E. Carlson, A Professional Corporation

1840 San Miguel Drive, Suite 206
Walnut Creek, CA 94596

Tim Carlson (415) 939-7500

Personnel: 2 to 10

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 165, 230, 250, 270, 280, 285, 290,
295, 305, 340

Comins, Schenkelberg & Weiner, Inc.

15301 Ventura Boulevard, Suite 400
Sherman Oaks, CA 91403

Sanford Madnick (818) 907-7100

Personnel: 11 to 25

Offices: 1

Reviews: PCPS

Client Categories: 105, 160, 165, 195, 225, 260, 270,
285, 290, 340

Vilmure, Peeler & Boucher

13305 Penn Street, Suite 200
Whittier, CA 90602

David E. Peeler (213) 945-1611

Personnel: 26 to 50

Offices: 1

Reviews: PCPS, QR On-Site

Client Categories: 165, 245, 260, 270, 340

**Zillich, McAdam & Copeland, A Professional
Accountancy Corporation**

300 E. State Street, Suite 500
Redlands, CA 92373

Douglas R. McAdam (714) 793-2431

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 150, 165, 260, 270, 285, 320, 325,
340

COLORADO

Anderson & Whitney, P.C.

Greeley National Plaza, Suite 760

Greeley, CO 80631

Chuck Anderson (303) 352-7990

Personnel: 26 to 50

Offices: 2

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 110, 125, 165, 220, 245, 260, 270,
305, 325, 340

Chadwick, Steinkirchner, Davis & Co., P.C.

225 N. 5th Street, #401

Grand Junction, CO 81501

Danny G. Davis (303) 245-3000

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 150, 165, 215, 245, 260, 270, 285,
305, 320, 325

Chervenak & Associates, P.C.

6535 S. Dayton Street, Suite 3600

Englewood, CO 80111

Richard A. Chervenak

Personnel: 2 to 10

Offices: 2

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 110, 150, 160, 205, 225, 260, 270,
280, 285, 305

Dollarhide & Schwartz

1122 9th Street, #102

P.O. Box 310

Greeley, CO 80632

John C. Dollarhide (303) 352-7497

Personnel: 2 to 10

Offices: 1

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Category: 999

Kennedy and Coe

1333 W. 120th Street, Suite 311
Westminster, CO 80234

J. Cloyd Fox (303) 457-9400

Personnel: over 100

Offices: 16

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 110, 120, 125, 165, 170, 215, 245,
305, 310, 330

Lambert & Associates, P.C.

717 5th Avenue
Longmont, CO 80501

Debra Boennighausen (303) 651-3626

Personnel: 2 to 10

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 110, 120, 165, 170, 220, 245, 260,
305, 325, 340

Stauffer & Company

831 Royal Gorge Boulevard, Suite 325
P.O. Box 391
Canon City, CO 81212

C. David Stauffer (719) 275-7449

Personnel: 11 to 25

Offices: 3

Reviews: PCPS, SECPS, QR On-Site

Client Categories: 165, 215, 220, 245, 260, 270, 305,
320, 325, 340

Stralt, Kushinsky & Company, P.C.

102 S. Tejon, Suite 600
Colorado Springs, CO 80903

William K. Haller (719) 471-4290

Personnel: 26 to 50

Offices: 1

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 120, 125, 165, 220, 245, 260, 270,
285, 305, 340

Van Schooneveld and Co., Inc.

5995 Greenwood Plaza Boulevard, Suite 200
Englewood, CO 80111

Jack C. Schroeder (303) 779-4000

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 165, 215, 260, 320, 325

Wenner, Silvestain and Company

8101 E. Prentice Avenue, Suite 600
Englewood, CO 80111

Barry H. Silvestain (303) 771-5300

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 165, 205, 245, 260, 270, 280, 285,
290, 305, 340

Yale & Seffinger, P.C.

300 South Jackson Street, Suite 300
Denver, CO 80209

Jerry Wenzel (303) 320-4404

Personnel: 26 to 50

Offices: 1

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 130, 245, 255, 265, 270, 280, 285,
290, 305, 340

Yanari, Watson, Lyons & Paschall, P.C.

9250 E. Costilla, Suite 450

Englewood, CO 80112

Randy S. Watson (303) 792-3020

Personnel: 11 to 25

Offices: 2

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 120, 155, 165, 220, 260, 270, 285,
320, 325, 340

CONNECTICUT

Weinstein & Anastasio, P.C.

1768 Litchfield Turnpike

Woodbridge, CT 06525

Anthony Valentino (203) 397-2525

Personnel: 11 to 25

Offices: 2

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 120, 165, 245, 265, 270, 280, 285,
290, 305, 340

DELAWARE

Cover & Rossiter, P.A.

Montchanin Mills Building, P.O. Box 492

Montchanin, DE 19710

Geoff Langdon (302) 656-6632

Personnel: 11 to 25

Offices: 1

Client Categories: 120, 135, 150, 220, 230, 245, 260,
270, 280, 305

Faw, Casson & Co.

885 South Governors Avenue

Dover, DE 19901

Jennings P. Hastings (302) 674-4305

Personnel: 51 to 100

Offices: 5

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 110, 125, 165, 220, 245, 270, 305,
320, 325, 340

Wade & Santora

One Commerce Center, Suite 300
P.O. Box 250
Wilmington, DE 19899
Joseph A. Giordano (302) 654-7770
Personnel: 51 to 100
Offices: 3
Reviews: PCPS, QR On-Site, QR Off-Site
Client Categories: 150, 165, 245, 260, 270, 320, 325,
340

FLORIDA**Christopher, Smith and Gentile**

1001 3rd Avenue West
Bradenton, FL 34206
Edward Leonard (813) 748-1040
Personnel: 26 to 50
Offices: 1
Reviews: PCPS, QR On-Site, QR Off-Site
Client Categories: 110, 120, 155, 170, 215, 225, 260,
265, 270, 305

Fender, Fogal, Johnson & Company

100 W. Lucerne Circle, Suite 400
Orlando, FL 32801-4400
George S. Fender (407) 423-2727
Personnel: 11 to 25
Offices: 2
Reviews: PCPS
Client Categories: 120, 150, 225, 235, 260, 270, 280,
325

Hevia, Beagles & Whiteman, P.A.

111 Second Avenue NE, Suite 1403
St. Petersburg, FL 33701-3439
Daniel J. Hevia (813) 898-2727
Personnel: 11 to 25
Offices: 2
Reviews: PCPS, QR On-Site, QR Off-Site
Client Categories: 165, 200, 215, 245, 260, 265, 270,
305, 325, 340

Morris I. Hollander

8891 S.W. 78th Place
Miami, FL 33156
Morris I. Hollander (305) 271-9179
Personnel: 1
Offices: 1
Reviews: PCPS, SECPS, QR On-Site
Client Categories: 155, 165, 220, 245, 255, 270, 285,
305, 335, 340

Miles & Morris, P.A.

1006 Grove Street

Clearwater, FL 34615

George E. Morris (813) 461-5308

Personnel: 2 to 10

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 120, 155, 160, 165, 245, 260, 270,
285, 290

James Moore & Co.

620 N.W. 16th Avenue

Gainesville, FL 32602

Keith E. Petteway (904) 378-1331

Personnel: 26 to 50

Offices: 3

Reviews: PCPS, SECPS, QR On-Site

Client Categories: 120, 155, 165, 245, 260, 270, 285,
290, 305, 325

Moore & Ellrich, P.A.

7289 Garden Road, Suite 201

Riviera Beach, FL 33404

Patti Crouse (407) 881-0226

Personnel: 11 to 25

Offices: 1

Client Category: 999

Purvis, Gray and Company

P.O. Box 23999 (222 N.E. First Street)

Gainesville, FL 32602

Jerry L. Handley (904) 378-2461

Personnel: 51 to 100

Offices: 3

Reviews: PCPS, QR On-Site, QR Off-Site

Client Category: 999

Sharpton, Brunson & Company, P.A.

600 Brickell Avenue, Suite 703

Miami, FL 33131

Darryl K. Sharpton (305) 374-1574

Personnel: 2 to 10

Offices: 1

Reviews: PCPS, QR On-Site

Client Categories: 165, 205, 210, 230, 260, 265, 270,
305, 325, 340

GEORGIA

Abbott, Jordan & Koon

P.O. Box 609

Manchester, GA 31816

David Jordan (404) 846-8401

Personnel: 11 to 25

Offices: 2

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 120, 125, 165, 190, 215, 220, 260,
305, 325, 335

Bach, James, Mansour & Company, P.C.

57 Executive Park South, NE, Suite 100
Atlanta, GA 30329

Neal J. Bach (404) 633-1991

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 165, 215, 220, 245, 250, 260, 270,
290, 305

Bearden & Smith, P.C.

1776 Old Spring House Lane
Suite 200
Atlanta, GA 30338

Bruce McFadden (404) 457-6606

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, SECPS

Client Categories: 120, 130, 165, 220, 245, 260, 270,
290, 305, 340

Clifton, Lipford, & Taylor, P.C.

1020 Riverside Drive
P.O. Box 6315
Macon, GA 31208

J. Russell Lipford, Jr. (912) 742-3313

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 120, 215, 220, 265, 320, 325, 340

Gruber & Company, P.C.

6021 Sandy Springs Circle, Suite 300
Atlanta, GA 30328-3841

Scott McCord (404) 256-1040

Personnel: 11 to 25

Offices: 1

Reviews: PCPS

Client Categories: 165, 220, 245, 260, 270, 285, 290,
305, 330, 340

Habif, Arogeti & Wynne, P.C.

1073 W. Peachtree Street, NE
Atlanta, GA 30367

Dan Simms (404) 892-9651

Personnel: over 100

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Category: 999

Hirsch, Babush, Nelman & Kornman

3333 Peachtree Road, N.E.
Suite 400, South Tower
Atlanta, GA 30326

Cary Flewellyn (404) 266-1900

Personnel: 26 to 50

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 130, 220, 235, 245, 270, 275, 285,
290, 305, 340

James F. Kimmons

303 Fourth Avenue, N.E.
Eastman, GA 31023

James F. Kimmons

Personnel: 2 to 10

Offices: 1

Reviews: PCPS, QR On-Site

Client Categories: 110, 120, 125, 215, 220, 260, 270,
325, 335, 340

Ross Lane & Company

230 Peachtree Street, NW, Suite 1200
Atlanta, GA 30043

Michael A. Keller (404) 522-2775

Personnel: 26 to 50

Offices: 1

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 120, 165, 245, 250, 260, 270, 285,
320, 325, 340

Marshall, Jones & Co.

26 Lenox Pointe, N.E.
Atlanta, GA 30324

Charlie Jones (404) 231-2001

Personnel: 2 to 10

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 120, 125, 135, 165, 245, 260, 270,
285, 310, 340

Mauldin & Jenkins

439 Mulberry Street
P.O. Box 1877
Macon, GA 31202-1877

(912) 743-9304

Personnel: over 100

Offices: 5

Reviews: PCPS, SECPS, QR On-Site

Client Category: 999

Metcalf, Zima & Company

401 West Peachtree Street, Suite 1700
Atlanta, GA 30308

William T. Fricke (404) 525-1700

Personnel: 26 to 50

Offices: 1

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 165, 205, 225, 245, 260, 270, 285,
290, 325, 340

Stewart, Giles & Company, P.C.

P.O. Box 1887
Valdosta, GA 31603

Richard A. Stalvey (912) 244-1559

Personnel: 26 to 50

Offices: 1

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 125, 165, 220, 225, 245, 260, 305,
310, 325, 340

Threadgill, Garrett & Company, P.C.

P.O. Box 488

Carrollton, GA 30117

Jack E. Threadgill (404) 832-2439

Personnel: 11 to 25

Offices: 2

Reviews: PCPS, QR On-Site

Client Categories: 125, 215, 245, 260, 270, 305, 325,
335, 340**IDAHO****Chigbrow, Severn & Company, Chartered**

1150 W. State

Boise, ID 83701

Steve Severn (208) 384-1040

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, QR On-Site

Client Categories: 110, 165, 220, 245, 260, 270, 285,
290, 305, 340**Leforgee, Rogers & Evans, Chartered**

864 Filer Avenue, P.O. Box 1292

Twin Falls, ID 83303-1292

Gary E. Evans (208) 733-4730

Personnel: 2 to 10

Offices: 2

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 110, 120, 130, 165, 225, 255, 265,
270, 305, 340**Magnuson McHugh & Company**

P.O. Box 1379

Coeur d'Alene, ID 83814

Len Hodge (208) 667-2591

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 120, 150, 165, 215, 260, 265, 270,
285, 320, 325**Presnell, Gage & Co.**

1216 Idaho Street

P.O. Box 555

Lewiston, ID 83501

David L. Swan (208) 746-8281

Personnel: 26 to 50

Offices: 3

Reviews: PCPS

Client Categories: 110, 120, 150, 165, 175, 270, 305,
310, 320, 325

Rupert & Associates

2500 Kootenai
Boise, ID 83705

Letha Rupert (208) 343-8655

Personnel: 2 to 10

Offices: 2

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 110, 115, 165, 205, 220, 245, 260,
270, 325, 340

Tonkin & Associates, Chartered

1419 West Bannock Street, Suite B
Boise, ID 83702

G.W. (Bill) Tonkin (208) 336-1740

Personnel: 2 to 10

Offices: 1

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 110, 165, 175, 185, 215, 260, 270,
305, 320, 325

ILLINOIS

Altschuler, Melvoin & Glasser

30 S. Wacker Drive, Suite 2600
Chicago, IL 60606

Carl P. Gross (312) 207-2824

Personnel: over 100

Offices: 2

Reviews: PCPS, SECPS, QR On-Site

Client Category: 999

Friedman, Eisenstein, Raemer & Schwartz

401 North Michigan Avenue
Chicago, IL 60611-4240

Roy D. Raemer (312) 405-9600

Personnel: over 100

Offices: 3

Reviews: PCPS, QR On-Site, QR Off-Site

Client Category: 999

Gleeson, Sklar & Sawyers

7250 N. Cicero
Chicago, IL 60646

Keith Martin (312) 697-6161

Personnel: 51 to 100

Offices: 3

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 120, 165, 220, 225, 245, 265, 270,
305, 340

Charles J. Gries & Company

10 Gould Center, Suite 400
Rolling Meadows, IL 60008-4030

Charles Gries (312) 952-8222

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 125, 160, 165, 220, 245, 265, 285,
290, 305, 310

Helnold-Barwart Ltd.

Riverfront Office Center
2400 N. Main
East Peoria, IL 61611

Jerry Barwart (309) 694-4251

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, SECPS, QR On-Site

Client Categories: 125, 165, 210, 215, 245, 255, 260,
285, 325, 340

Mueller & Company

1750 Grandstand Place
Elgin, IL 60123

(312) 888-8600

Personnel: 26 to 50

Offices: 2

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 150, 165, 245, 260, 270, 285, 290,
305, 325, 340

Sikich, Gardner & Company

1717 North Naper Boulevard, Suite 203
Naperville, IL 60540

Duane D. Suits (708) 357-6464

Personnel: 26 to 50

Offices: 4

Reviews: PCPS, SECPS

Client Categories: 120, 125, 150, 165, 175, 245, 265,
305, 325, 340

Veatch, Rich & Nadler, Chartered

425 Huehl Road, Building 13
Northbrook, IL 60062

Janet Chase (312) 564-8290

Personnel: 26 to 50

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 165, 245, 260, 265, 270, 285, 290,
305, 325, 340

INDIANA**Crowe, Chizek and Company**

P.O. Box 7
South Bend, IN 46624

Dennis Obyc

Personnel: over 100

Offices: 7

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Category: 999

David Culp & Co.

P.O. Box 1128
Huntington, IN 46750
Daniel L. Boyle (219) 356-0640
Personnel: 11 to 25
Offices: 2
Reviews: PCPS, SECPS, QR On-Site, QR Off-Site
Client Categories: 150, 200, 245, 260, 270, 305, 310, 340

Kenneth DuFon & Company

9007 Indianapolis Boulevard
Highland, IN 46322
Ralph G. Meador (219) 972-1500
Personnel: 2 to 10
Offices: 1
Reviews: PCPS, SECPS, QR On-Site, QR Off-Site
Client Categories: 125, 165, 245, 260, 270, 285, 305, 335, 340

Klemme & Co., P.C.

224 Main Street, P.O. Box 589
Lafayette, IN 47902
Leo F. Klemme (317) 423-2277
Personnel: 2 to 10
Offices: 1
Reviews: PCPS, QR On-Site, QR Off-Site
Client Categories: 110, 120, 165, 220, 245, 260, 270, 285, 305, 340

Marshall & Poe

314 West High Street
Elkhart, IN 46516
Steve Poe (219) 522-5102
Personnel: 11 to 25
Offices: 3
Reviews: PCPS, QR On-Site, QR Off-Site
Client Categories: 165, 245, 305, 340

Geo. S. Olive & Co.

320 N. Meridian Street
Indianapolis, IN 46204
Carl B. Burger (317) 267-8400
Personnel: over 100
Offices: 7
Reviews: PCPS, SECPS, QR On-Site, QR Off-Site
Client Category: 999

Oyler, Matchette & Company, P.C.

P.O. Box 1376
812 S. Washington Street
Marion, IN 46952
Michael D. Matchette (317) 664-2349
Personnel: 2 to 10
Offices: 1
Reviews: PCPS, QR On-Site, QR Off-Site
Client Categories: 110, 170, 215, 220, 260, 270, 330

IOWA

Cain, Ellsworth & Co.

910 Park Street
 Box 449
 Sheldon, IA 51201
 Mark J. Ellsworth (712) 324-4614
 Personnel: 2 to 10
 Offices: 1
 Reviews: PCPS, QR On-Site, QR Off-Site
 Client Categories: 110, 120, 125, 200, 225, 245, 255,
 270, 275, 340

Gronewold, Bell, Kyhnn & Co., P.C.

P.O. Box 369
 Atlantic, IA 50022
 John D. Johnson (712) 243-1800
 Personnel: 11 to 25
 Offices: 1
 Reviews: PCPS, QR On-Site, QR Off-Site
 Client Categories: 110, 165, 215, 245, 260, 270, 305,
 335

Keith Oltrogge

171 E. Main Street
 Denver, IA 50622
 Keith Oltrogge (319) 984-5292
 Personnel: 2 to 10
 Offices: 1
 Reviews: PCPS, QR On-Site, QR Off-Site
 Client Category: 999

Sklenar, Garrett & Co.

Highway 71 N.
 Audubon, IA 50025
 John Sklenar (712) 563-2604
 Personnel: 2 to 10
 Offices: 3
 Reviews: PCPS, QR On-Site, QR Off-Site
 Client Categories: 110, 120, 215, 220, 245, 260, 270,
 305, 325, 340

Theobald, Donohue & Thompson, P.C.

117 N. Market
 Oskaloosa, IA 52577
 Richard Donohue (515) 672-2523
 Personnel: 11 to 25
 Offices: 4
 Reviews: PCPS, QR On-Site, QR Off-Site
 Client Categories: 110, 120, 150, 165, 260, 265, 270,
 285, 325

KANSAS

Agler & Gaeddert, Chartered

234½ South Main

P.O. Box B

Ottawa, KS 66067

W. Keith Gaeddert (913) 242-3170

Personnel: 26 to 50

Offices: 4

Reviews: PCPS, QR On-Site

Client Categories: 110, 120, 125, 150, 165, 185, 270,
305, 320, 325

Allen, Gibbs & Houlik

Epic Center

301 N. Main, Suite 1700

Wichita, KS 67202-4868

K. Gary Gibbs (316) 267-7231

Personnel: 51 to 100

Offices: 1

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 110, 125, 135, 165, 180, 195, 205,
245, 285, 325

Mize, Houser & Company, P.A.

One Townsite Plaza, Suite 600

Topeka, KS 66603

Michael Land (913) 233-0536

Personnel: over 100

Offices: 3

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 120, 125, 160, 165, 220, 225, 245,
250, 260, 330

Regler Carr & Monroe

200 West Douglas, Suite 1000

Wichita, KS 67202

Albert R. Denny (316) 264-2335

Personnel: 26 to 50

Offices: 4

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 110, 165, 245, 260, 265, 310, 340

Westervelt, Carson & Miller, Chartered

1720 Broadway

Parsons, KS 67357

Jerry D. Carson (316) 421-1100

Personnel: 11 to 25

Offices: 2

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 120, 125, 165, 220, 245, 270, 305,
310, 325, 340

KENTUCKY

Eskew & Gresham, PSC

2500 Meidinger Tower
Louisville, KY 40202

John A. Hamilton

Personnel: 51 to 100

Offices: 2

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 120, 125, 165, 190, 245, 265, 305,
310, 325, 340

W.J. Jessie & Associates

1450 Diedrich Boulevard

P.O. Box 198

Russell, KY 41169

William J. Jessie (606) 836-4114

Personnel: 2 to 10

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 125, 150, 165, 240, 260, 265, 320,
325, 330, 335

LOUISIANA

Bernard & Franks

4141 Veterans Boulevard, Suite 313

Metairie, LA 70002

N.W. LaFranz (504) 885-0170

Personnel: 2 to 10

Offices: 1

Reviews: PCPS

Client Categories: 135, 165, 220, 245, 260, 270, 305,
310, 325, 340

Bourgeois, Bennett, Thokey & Hickey

Heritage Plaza, Suite 800

111 Veterans Boulevard

P.O. Box 60600

New Orleans, LA 70160-0600

Warren R. Hogan (504) 831-4949

Personnel: 51 to 100

Offices: 2

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 165, 215, 260, 270, 290, 305, 310,
325, 330, 340

L.A. Champagne & Co.

4911 Bennington Avenue

Baton Rouge, LA 70808

Michael A. Tham (504) 925-1120

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 125, 160, 165, 190, 215, 245, 260,
270, 310, 325

Robert E. Kelton

Suite 10, One Oak Square
P.O. Box 4053
Houma, LA 70361

Robert E. Kelton (504) 876-6143

Personnel: 2 to 10

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 120, 165, 180, 190, 220, 225, 260,
265, 285, 290

McElroy, Quirk & Company (APC)

P.O. Box 3069
Lake Charles, LA 70602

Barbara Hutson Gonzales (318) 433-1063

Personnel: 26 to 50

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 120, 125, 200, 215, 260, 275, 310,
320, 325, 335

Paillet and Meunier

3300 West Esplanade Avenue, Suite 210
Metairie, LA 70002

Hilton Meunier (504) 837-0770

Personnel: 2 to 10

Offices: 1

Reviews: PCPS, SECPS, QR Off-Site

Client Categories: 150, 165, 215, 260, 270, 305, 320,
325, 335

Postlethwaite & Netterville

8550 United Plaza Boulevard, Suite 1001
Baton Rouge, LA 70809

C. James Rogers (504) 922-4600

Personnel: 26 to 50

Offices: 3

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 120, 125, 220, 240, 245, 260, 265,
305, 310, 325

MARYLAND

Amos, C.W. & Company

2 North Charles Street, Suite 210
Baltimore, MD 21201

John I. Wilson (301) 727-5341

Personnel: over 100

Offices: 7

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Category: 999

Ellin & Tucker, Chartered

36 South Charles Street, 25th Floor
Baltimore, MD 21201

Bennett H. Goldstein (301) 727-5735

Personnel: 51 to 100

Offices: 1

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 105, 120, 195, 235, 245, 275, 285,
290, 305, 340

Kamanitz, Uhlfelder & Permison, P.A.

1515 Reisterstown Road, Suite 304
Baltimore, MD 21208

Harvey I. Milhiser (301) 484-8700

Personnel: 51 to 100

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 120, 155, 165, 245, 270, 280, 285,
290, 305, 340

Keller, Zanger, Bissell & Co.

201 Thomas Johnson Drive
Frederick, MD 21701

Douglas C. Warfield (301) 663-8600

Personnel: 51 to 100

Offices: 2

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 165, 205, 245, 255, 260, 265, 270,
285, 325, 340

Linton, Shafer & Company, P.A.

6 West Second Street
Frederick, MD 21701

Ted Gregory (301) 663-5122

Personnel: 26 to 50

Offices: 2

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 125, 135, 150, 215, 245, 260, 270,
285, 320, 325

Stoy, Malone & Company

7315 Wisconsin Avenue
Bethesda, MD 20814

Anthony A. Cuzzo, Jr. (301) 652-6300

Personnel: 51 to 100

Offices: 3

Reviews: PCPS, SECPS, QR On-Site

Client Categories: 125, 165, 245, 250, 260, 270, 285,
290, 295, 340

Sullivan & Kreitzman

4826 Montgomery Lane
Bethesda, MD 20814

Elizabeth Kreitzman (301) 654-3201

Personnel: 2 to 10

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 125, 135, 175, 205, 220, 245, 260,
270, 305, 310

Walpert, Smullian & Blumenthal, P.A.

29 W. Susquehanna Avenue
Baltimore, MD 21204

Jacob J. Cohen (301) 296-4600

Personnel: over 100

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 120, 165, 210, 215, 235, 245, 260,
285, 305, 340

Watkins, Meegan, Drury & Company

4800 Hampden Lane, 8th Floor
Bethesda, MD 20814

Raymond J. Locke (301) 654-7555

Personnel: 51 to 100

Offices: 4

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 160, 165, 170, 205, 245, 260, 265,
270, 285, 305

MASSACHUSETTS

Robert Ercolini & Company

55 Summer Street, 9th Floor
Boston, MA 02110-1007

Jay J. Kaufman (617) 482-5511

Personnel: 26 to 50

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 155, 245, 260, 270, 285, 290, 305,
320, 325, 340

Feeley & Driscoll, P.C.

100 North Washington Street
Boston, MA 02114

J. Richard Dailey (617) 742-7788

Personnel: 51 to 100

Offices: 2

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 120, 165, 205, 220, 245, 270, 280,
285, 305, 340

Gordon, Harrington & Osborn, P.C.

630 Turnpike Street
No. Andover, MA 01845

Kenneth J. Osborn (508) 689-0601

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 120, 150, 165, 245, 260, 265, 270,
285, 325, 340

C.T. Lambert & Associates, P.C.

345 Union Avenue
Framingham, MA 01701

Clement T. Lambert (508) 872-4334

Personnel: 11 to 25

Offices: 1

Reviews: PCPS

Client Categories: 165, 225, 245, 285

Mullen & Company

The Schrafft Center
529 Main Street
Boston, MA 02129

John J. Keenan (617) 242-5100

Personnel: 26 to 50

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 105, 120, 165, 215, 225, 245, 260,
270, 290, 340

Needel, Welch & Stone, P.C.

1001 Hingham Street
Rockland, MA 02370

James G. Welch (617) 982-1001

Personnel: 26 to 50

Offices: 1

Reviews: PCPS, QR On-Site

Client Categories: 165, 220, 225, 245, 260, 270, 285,
290, 305, 340

MICHIGAN**Derderian, Kann, Seyferth & Salucci, P.C.**

3001 W. Big Beaver, Suite 520
Troy, MI 48084

Frank Salucci (313) 649-3400

Personnel: 26 to 50

Offices: 1

Reviews: QR On-Site, QR Off-Site

Client Categories: 120, 245, 265, 305, 320, 325, 340

Edwards, Koshlw, & Associates, P.C.

2855 Coolidge, Suite 103
Troy, MI 48084

Richard Edwards or Richard Lameti (313) 643-4545

Personnel: 11 to 25

Offices: 2

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 105, 130, 150, 245, 255, 260, 265,
270, 290, 340

Gordon & Company, P.C.

500 N. Woodward Avenue, Suite 150
Bloomfield Hills, MI 48013

Mary Kline-Cueter (313) 642-6733

Personnel: 26 to 50

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 105, 120, 160, 165, 220, 225, 245,
250, 270, 285

Maner, Costerisan & Eills, P.C.

6105 W. St. Joseph, Suite 202
Lansing, MI 48917

Bruce J. Dunn

Personnel: 51 to 100

Offices: 1

Reviews: PCPS, SECPS

Client Categories: 120, 225, 245, 260, 265, 270, 305,
320, 325, 340

Plante & Moran

1111 Michigan Avenue
P.O. Box 2500
East Lansing, MI 48823
Jack Roost (517) 332-6200
Personnel: over 100
Offices: 13
Reviews: PCPS, SECPS, QR On-Site, QR Off-Site
Client Categories: 120, 165, 215, 235, 245, 270, 285,
320, 325, 340

Rehmann Robson & Co.

5800 Gratiot
P.O. Box 2025
Saginaw, MI 48605
John W. Wilson (517) 799-9580
Personnel: over 100
Offices: 6
Reviews: PCPS, SECPS, QR On-Site, QR Off-Site
Client Category: 999

Schmaltz & Company, P.C.

27777 Franklin Road, Suite 950
Southfield, MI 48034
Donald H. Clayton (313) 358-0920
Personnel: 11 to 25
Offices: 1
Reviews: PCPS, QR On-Site, QR Off-Site
Client Categories: 105, 160, 165, 225, 245, 270, 275,
285, 305, 340

Siegfried, Crandall, Vos & Lewis, P.C.

246 East Kilgore Road
Kalamazoo, MI 49001
Donald H. Cramer (616) 381-4970
Personnel: 26 to 50
Offices: 2
Reviews: PCPS, SECPS, QR On-Site, QR Off-Site
Client Categories: 120, 165, 220, 245, 260, 270, 285,
290, 325, 340

Straka, Jarackas and Co., P.C.

2690 Crooks Road, Suite 100
Troy, MI 48084
Daniel J. Jarackas, Sr.
Personnel: 11 to 25
Offices: 1
Reviews: PCPS, QR On-Site, QR Off-Site
Client Categories: 165, 245, 270, 285, 290, 320, 325,
340

Yeo & Yeo, P.C.

3023 Davenport
Saginaw, MI 48602
James Davis (313) 732-3000
Personnel: over 100
Offices: 8
Reviews: PCPS, QR On-Site, QR Off-Site
Client Categories: 120, 165, 210, 215, 245, 260, 270,
305, 320, 340

MINNESOTA

Charles Bailly & Company

Piper Jaffray Tower, Suite 3000
 Minneapolis, MN 55402
 Robert Campbell (612) 334-3000
 Personnel: over 100
 Offices: 5
 Reviews: PCPS, SECPS, QR On-Site
 Client Category: 999

Carlson, Poston & Associates, Ltd.

3707 IDS Center
 Minneapolis, MN 55402
 Roger Ocel (612) 332-3202
 Personnel: 11 to 25
 Offices: 1
 Reviews: PCPS, QR On-Site, QR Off-Site
 Client Categories: 165, 245, 255, 260, 270, 285, 290,
 305, 325, 340

Eikill & Schilling, Ltd.

310 Midwest Federal Building
 Duluth, MN 55802
 John Schilling (218) 722-4705
 Personnel: 11 to 25
 Offices: 2
 Reviews: PCPS, QR On-Site, QR Off-Site
 Client Categories: 120, 125, 165, 175, 260, 265, 305,
 320, 325, 340

Hansen, Jergenson & Co.

740 Northland Plaza
 3800 West 80th Street
 Minneapolis, MN 55431-4409
 Richard J. Hansen (612) 893-6740
 Personnel: 11 to 25
 Offices: 1
 Reviews: PCPS, QR On-Site, QR Off-Site
 Client Categories: 105, 165, 245, 260, 270, 275, 280,
 285, 305, 340

Adrian Helgeson and Company

1221 Nicollet Mall
 Minneapolis, MN 55403
 Adrian S. Helgeson (612) 341-3030
 Personnel: 26 to 50
 Offices: 1
 Reviews: PCPS, SECPS, QR On-Site, QR Off-Site
 Client Categories: 150, 165, 170, 215, 225, 245, 260,
 270, 275, 340

Judd, Ostermann, Demro & Kellogg, Ltd.

3601 W. 77th Street, #845
 Minneapolis, MN 55435
 James Klein (612) 831-9020
 Personnel: 11 to 25
 Offices: 3
 Reviews: PCPS, QR On-Site, QR Off-Site
 Client Categories: 165, 215, 245, 260, 270, 285, 290,
 305, 320, 340

Larson, Allen, Welshair & Co.

1800 Interchange Tower

600 South Highway 169

Minneapolis, MN 55426

Chas McElroy (612) 593-3426

Personnel: over 100

Offices: 5

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Category: 999

McGladrey & Pullen

1300 Midwest Plaza East

Minneapolis, MN 55402

Dave Nelson (612) 332-4300

Personnel: over 100

Offices: 60

Reviews: PCPS, SECPS, QR On-Site

Client Category: 999

Olsen, Thielen & Co., Ltd.

223 Little Canada Road

St. Paul, MN 55117

Dennis R. Carson (612) 483-4521

Personnel: over 100

Offices: 2

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Category: 999

MISSISSIPPI**Breazeale, Saunders & O'Neil, Ltd.**

P.O. Box 80

Jackson, MS 39205-0080

Paul V. Breazeale (601) 969-7440

Personnel: 26 to 50

Offices: 2

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 125, 130, 165, 215, 220, 245, 260,
270, 320, 325**Burkhalter & Company**

P.O. Box 23027

Jackson, MS 39225

(601) 948-6700

Personnel: 26 to 50

Offices: 2

Reviews: PCPS

Client Categories: 110, 165, 215, 240, 245, 260, 310,
325, 330, 340**Emerson, Stokes, Elliott & Harper**

300 First Jackson Centre

P.O. Drawer 22888

Jackson, MS 39225-2888

Cecil W. Harper (601) 969-0992

Personnel: 26 to 50

Offices: 2

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 105, 120, 125, 150, 210, 225, 240,
260, 270, 340

Eubank & Betts

Eubank-Betts Building, Suite 100

3820 I-55 North

Jackson, MS 39211

J. Frank Betts (601) 987-4300

Personnel: 26 to 50

Offices: 1

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 120, 125, 150, 165, 175, 215, 220,
245, 305, 325**Horne CPA Group, P.A.**

1515 Jefferson Street

P.O. Drawer 768

Laurel, MS 39441-0768

Robert L. Welborn (601) 649-5207

Personnel: over 100

Offices: 5

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 125, 165, 175, 215, 245, 260, 270,
305, 310, 325**Nail, McKinney, Tate & Robinson**

P.O. Box 196

Tupelo, MS 38802

John P. Nail (601) 842-6475

Personnel: 11 to 25

Offices: 3

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 125, 150, 165, 215, 245, 260, 270,
305, 325, 340**Taylor, Powell, Wilson & Hartford**

P.O. Box 8240

Greenwood, MS 38930

William P. Wood (601) 453-6432

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 110, 125, 270, 305, 325

MISSOURI**Aselage, Klefer & Co.**

701 Emerson Road, Suite 201

St. Louis, MO 63141-6709

Richard R. Aselage (314) 432-6700

Personnel: 26 to 50

Offices: 1

Reviews: PCPS

Client Categories: 120, 210, 220, 225, 240, 245, 270,
285, 325, 340

Baird, Kurtz & Dobson

P.O. Box 1190
Springfield, MO 65801-1190
Billy E. Hixon (417) 865-8701
Personnel: over 100
Offices: 12
Reviews: PCPS, SECPS, QR On-Site, QR Off-Site
Client Category: 999

Baron Salsman & Company

425 N. New Ballas
St. Louis, MO 63141
Earl Salsman (314) 569-3155
Personnel: 11 to 25
Offices: 1
Reviews: PCPS, QR On-Site
Client Categories: 165, 225, 245, 260, 270, 290, 305,
340

Michael Cummins

453 N. Lindbergh Boulevard
St. Louis, MO 63141
Michael Cummins (314) 567-6090
Personnel: 1
Offices: 1
Reviews: PCPS, QR On-Site, QR Off-Site
Client Categories: 260, 265, 270, 320, 325

Donnelly Meiners Jordan

9215 Ward Parkway
Kansas City, MO 64114
Terrence E. Putney (816) 361-3000
Personnel: 26 to 50
Offices: 1
Reviews: PCPS, QR On-Site, QR Off-Site
Client Categories: 165, 195, 225, 235, 245, 260, 265,
270, 305, 340

Grace & Company, P.C.

3117 S. Big Bend Boulevard, Suite 100
St. Louis, MO 63143
Larry J. Porschen (314) 647-9200
Personnel: 26 to 50
Offices: 1
Reviews: PCPS, QR On-Site, QR Off-Site
Client Categories: 105, 125, 165, 220, 245, 260, 265,
270, 305, 340

Rubin, Brown, Gornstein & Co.

230 S. Bemiston
St. Louis, MO 63105
Larry Rubin (314) 727-8150
Personnel: over 100
Offices: 1
Reviews: PCPS, SECPS
Client Categories: 165, 220, 245, 260, 270, 285, 290,
305, 325, 340

MONTANA

Junkermier Clark Campanella & Stevens, P.C.

600 Central Plaza, Suite 208

P.O. Box 991

Great Falls, MT 59403-0191

Terry L. Alborn (406) 442-6901

Personnel: 26 to 50

Offices: 3

Reviews: PCPS, QR On-Site, QR Off-Site

Client Category: 999

NEBRASKA

Basso, McClure & Goeglein

1610 South 70th Street, Suite 200

Lincoln, NE 68506

Tom Goeglein (402) 483-7781

Personnel: 2 to 10

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 110, 125, 165, 215, 245, 260, 270,
305, 325, 340

Dale E. Gruntorad & Co.

202 So. 11th, Suite 201

Lincoln, NE 68508

Stephen K. Bjorkman (402) 475-4004

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 110, 125, 165, 245, 255, 260, 270,
305, 325, 340

Nichols, Rise & Company

218 South Ridge Plaza

South Sioux City, NE 68776

Scott Bieber (402) 494-5320

Personnel: 11 to 25

Offices: 2

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 120, 135, 165, 215, 245, 260, 270,
305, 320, 325

NEVADA

Conant Trent & Conant

801 South Rancho, E-6

Las Vegas, NV 89106

Rodney S. Conant

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 120, 135, 165, 245, 265, 270, 285,
290, 305, 325

Dulin & Raben, Ltd.

1785 E. Sahara, Suite 245

Las Vegas, NV 89104

Terry Raben (702) 796-8801

Personnel: 2 to 10

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 165, 215, 220, 260, 280, 305, 370

Donald M. Schulz

6121 Lakeside Drive, Suite 250

Reno, NV 89509

Donald M. Schulz (702) 829-7744

Personnel: 1

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 110, 145, 165, 220, 270, 285, 290,
305, 320, 325

NEW HAMPSHIRE

F.G. Briggs, Jr., Professional Association

98 Salmon Street

Manchester, NH 03104

Frederick G. Briggs, Jr. (603) 668-1340

Personnel: 2 to 10

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 165, 225, 260, 270, 275, 280, 325

NEW JERSEY

Polakoff Bros. & Leen, P.A.

One Main Street

P.O. Box 867

Chatham, NJ 07928-0867

Mark Diquattro (201) 635-0003

Personnel: 26 to 50

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 155, 165, 245, 260, 265, 270, 285,
290, 305, 340

NEW MEXICO

Atkinson & Co., Ltd.

707 Broadway NE

P.O. Box 25246

Albuquerque, NM 87125

Martin E. Mathisen (505) 843-6492

Personnel: 26 to 50

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 165, 175, 215, 230, 250, 255, 260,
270, 305, 340

Gordon and Hale, P.C.

1482 A. St. Francis Drive

P.O. Box 5162

Santa Fe, NM 87502

Jack Gordon, Jr. (505) 482-0083

Personnel: 2 to 10

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 125, 150, 160, 165, 245, 260, 305,
320, 325, 335

NEW YORK

Gould & Swanson, P.C.

1800 Liberty Building

Buffalo, NY 14202

William J. Swierat (716) 854-3110

Personnel: 11 to 25

Offices: 3

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 110, 165, 245, 260, 270, 320, 325,
330

Lathan, Lumsden, McCormick and Co.

120 Delaware Avenue, Suite 300

Buffalo, NY 14202

John E. Oehler (716) 856-3300

Personnel: 26 to 50

Offices: 2

Reviews: PCPS, QR On-Site, QR Off-Site

Client Category: 999

Raymond M. Nowicki

3685 Harlem Road

Buffalo, NY 14215

Raymond M. Nowicki (716) 834-0358

Personnel: 2 to 10

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 105, 120, 220, 245, 260, 270, 305,
340

Ronder and Legg, P.C.

103–111 Hurley Avenue

P.O. Box 3418

Kingston, NY 12401

Anthony DeCicco (914) 331–5030

Personnel: 11 to 25

Offices: 2

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 125, 165, 225, 245, 260, 265, 270,
275, 320, 325

Stulmaker, Roach, Dorfman & Co.

524 Broadway

Albany, NY 12207

John C. Olsen (518) 436–4611

Personnel: 51 to 100

Offices: 3

Reviews: PCPS

Client Categories: 120, 165, 175, 215, 245, 260, 270,
285, 320, 325

Tilak K. Vadehra

280 Madison Avenue, Suite 307

New York, NY 10016

Tilak K. Vadehra (212) 696–1394

Personnel: 2 to 10

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Category: 999

Walsh, Mulligan & Grote

185 Willis Avenue

Mineola, NY 11501

Gerard J. Mulligan (516) 747–6060

Personnel: 2 to 10

Offices: 2

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 165, 260, 265, 270, 285, 290, 340

NORTH CAROLINA

Beck, Lindsey & Company

203 Greenwich Road

Charlotte, NC 28211

R.O. Beck, III (704) 365–4334

Personnel: 2 to 10

Offices: 1

Reviews: QR Off-Site

Client Categories: 165, 245, 265, 270, 305, 340

Cherry, Bekaert & Holland

3100 One First Union Center

Charlotte, NC 28202–6006

John C. Compton (704) 377–3741

Personnel: over 100

Offices: 28

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 110, 125, 150, 155, 165, 175, 215,
245, 310, 325

Dellinger & Deese

5800 Executive Ctr. Drive, Suite 101

P.O. Box 25707

Charlotte, NC 28229-5707

Roy E. Dellinger (704) 568-4080

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 130, 160, 165, 225, 245, 260, 265,
275, 285, 340**Hansen, Johnson & Associates, P.A.**

P.O. Box 10

Hendersonville, NC 28793

Lynn E. Johnson (704) 692-9176

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 110, 165, 170, 225, 245, 260, 270,
285, 320, 325**Holden, Moss, Knott, Clark & Taylor, P.A.**

803 S. Garnett Street

P.O. Box 177

Henderson, NC 27536

Robert W. Taylor (919) 492-3041

Personnel: 11 to 25

Offices: 3

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 260, 320, 325

Johnson Price & Sprinkle, P.A.

P.O. Box 8392, 573 Merrimon Avenue

Asheville, NC 28804

R. Leslie Johnson (704) 254-2374

Personnel: 26 to 50

Offices: 2

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 120, 150, 165, 205, 220, 245, 255,
260, 270, 280**Lowrmore, Warwick & Co.**

P.O. Box 661

110 Grace Street

Wilmington, NC 28402

Lee D. Weddle (919) 762-9671

Personnel: 51 to 100

Offices: 3

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 120, 165, 205, 215, 245, 260, 310,
320, 325, 340

NORTH DAKOTA

Eide Helmeke & Co.

Box 2545

Fargo, ND 58108

C. Richard Brammell (701) 237-3343

Personnel: over 100

Offices: 7

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Category: 999

Orser, Olson & St. Peter

1836 Raven Drive

P.O. Box 1297

Bismarck, ND 58502

Marv Heinert (701) 223-1717

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 120, 125, 165, 180, 215, 220, 260,
270, 305, 320

Widmer Roel & Co., Ltd.

317 S. University Drive

Fargo, ND 58103

Stan Sandvik (701) 237-6022

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, QR On-Site

Client Category: 999

OHIO

Aronowitz, Chaiken & Hardesty

P.O. Box 5367

Cincinnati, OH 45201

Richard R. Vestring (513) 621-8300

Personnel: 26 to 50

Offices: 1

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 120, 165, 220, 235, 245, 260, 285,
290, 305, 340

Brell, Holt & Company

1330 Ohio Citizens Building

405 Madison Avenue

Toledo, OH 43604

Clayton L. Holt (419) 243-0218

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 165, 170, 215, 220, 225, 235, 245,
260, 270, 340

Ciuni & Panichi, Inc.

25201 Chagrin Boulevard, Suite 200
Cleveland, OH 44122

Sheila M. Birch (216) 831-7171

Personnel: 51 to 100

Offices: 1

Reviews: PCPS, QR On-Site

Client Categories: 165, 175, 245, 260, 265, 270, 285,
290, 305, 325

J.D. Cloud & Co.

Mercantile Center
120 East Fourth Street
Cincinnati, OH 45202

John R. Schneider (513) 621-1188

Personnel: 26 to 50

Offices: 1

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 125, 165, 175, 245, 255, 260, 270,
275, 310, 340

Cohen & Company

1310 Bond Court Building
Cleveland, OH 44114

Joseph S. Fornal (216) 579-1040

Personnel: 51 to 100

Offices: 2

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 105, 130, 165, 220, 245, 270, 275,
285, 305, 340

D.L. Donohoo & Co.

247 Main Street
Batavia, OH 45103

Don L. Donohoo (513) 732-2710

Personnel: 11 to 25

Offices: 2

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 165, 220, 225, 245, 260, 270, 280,
305, 335, 340

Greene & Wallace, Inc.

1241 Dublin Road
Columbus, OH 43215

Michael T. Hickey (614) 488-3126

Personnel: 26 to 50

Offices: 1

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 160, 175, 225, 240, 250, 260, 270,
280, 285, 290

Jackson, Rolfes, Spurgeon & Co.

144 Merchant Street, Suite 340
Cincinnati, OH 45246

Roger K. Spurgeon (513) 772-5588

Personnel: 2 to 10

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 155, 165, 170, 220, 235, 245, 260,
270, 305, 340

Meaden & Moore, Inc.

525 Metro Place, Suite 490
Dublin, OH 43017

William J. Etchell (614) 766-6991

Personnel: 51 to 100

Offices: 4

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 130, 165, 195, 205, 220, 245, 260,
270, 305, 325

Rea & Associates

122 Fourth Street, NW
New Philadelphia, OH 44663

Chet Stocker (216) 339-6651

Personnel: 51 to 100

Offices: 6

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 120, 185, 245, 255, 260, 270, 280,
305, 325, 340

Smith, Payne & Co.

171 E. Washington Row
P.O. Box 558
Sandusky, OH 44870

R. David Smith (419) 627-1248

Personnel: 11 to 25

Offices: 2

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 105, 120, 165, 220, 225, 245, 270,
280, 285, 305

Spaeth & Batterberry

114 East Eighth Street
Cincinnati, OH 45202

Charles E. Landes (513) 651-5800

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, SECPS, QR On-Site

Client Categories: 105, 120, 165, 245, 260, 270, 280,
285, 290, 340

Walthall & Drake

1300 Keith Building
1621 Euclid Avenue
Cleveland, OH 44115

Eugene L. Diamond (216) 696-2330

Personnel: 26 to 50

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 105, 120, 165, 170, 245, 260, 265,
270, 305, 340

OKLAHOMA

Call, Barrick, Ethridge, Webb & Co.

206 North Harrison
Cushing, OK 74023

Walter H. Webb (918) 225-4216

Personnel: 11 to 25

Offices: 4

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 110, 125, 180, 215, 260, 270, 305,
320, 325

Sartain Fischbein & Co.

3010 S. Harvard, Suite 400
Tulsa, OK 74114

Ralph A. Wille, Jr. (918) 749-6601

Personnel: 26 to 50

Offices: 1

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 120, 125, 245, 250, 270, 305, 330,
340

OREGON

Bingham & Bingham

2055 2nd Street
Baker, OR 97814

Dale Bingham

Personnel: 2 to 10

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 110, 120, 165, 220, 245, 270, 305,
320, 325, 340

Eveson, Snyder, Lincoln & Co.

P.O. Box 1024
La Grande, OR 97850

Charles A. Snyder (503) 963-4191

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 215, 310, 320, 325

Isler & Co.

1300 S.W. Fifth Avenue, Suite 2500
Portland, OR 97201

Vaughn A. Schneider (503) 224-5321

Personnel: 51 to 100

Offices: 4

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 120, 165, 245, 260, 265, 270, 305,
320, 325, 340

Jones & Roth, P.C.

444 "B" Street
Springfield, OR 97477
Michael G. Lewis (503) 746-4466
Personnel: 26 to 50
Offices: 3
Reviews: PCPS, QR On-Site, QR Off-Site
Client Categories: 150, 165, 255, 260, 265, 270, 305,
320, 325, 340

Kernutt Stokes Brandt & Co.

1170 Pearl Street
Eugene, OR 97401
Peter Brandt, Don Puchaty (503) 687-1170
Personnel: 26 to 50
Offices: 1
Reviews: PCPS, SECPS, QR On-Site, QR Off-Site
Client Categories: 110, 120, 165, 215, 225, 245, 260,
265, 270, 305

Nelson Trimble & Co.

18 NW Oregon Avenue
Bend, OR 97701
Gary Nelson (503) 382-4791
Personnel: 11 to 25
Offices: 1
Reviews: PCPS
Client Categories: 150, 165, 245, 260, 265, 270, 305,
320, 335, 340

Sander, Perkins & Company, P.C.

2000 U.S. Bancorp Tower
111 SW Fifth Avenue
Portland, OR 97204
Gary W. Reynolds (503) 221-0336
Personnel: 26 to 50
Offices: 1
Reviews: PCPS, SECPS, QR On-Site, QR Off-Site
Client Categories: 120, 160, 165, 220, 245, 255, 260,
285, 305, 340

Teresa J. Spada

1235 SE Morrison, #200
Portland, OR 97214
Teresa J. Spada (503) 231-8110
Personnel: 11 to 25
Offices: 1
Reviews: PCPS, QR On-Site, QR Off-Site
Client Categories: 110, 165, 220, 225, 270, 290, 340

PENNSYLVANIA**Burton & Browse**

444 South State Street
Newtown, PA 18940
Kenneth R. Cronlund (215) 968-4224
Personnel: 11 to 25
Offices: 3
Reviews: PCPS, QR On-Site, QR Off-Site
Client Categories: 165, 215, 225, 245, 260, 270, 280,
320, 325, 335

Cogen Sklar Levick & Co.

225 City Line Avenue

Box 4656

Philadelphia, PA 19127

L. Martin Miller (215) 668-9700

Personnel: 51 to 100

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 130, 135, 155, 165, 225, 240, 255,
260, 270, 285**S.D. Goldfine & Co.**

P.O. Box 483

Wayne, PA 19087

Sandy Goldfine (215) 687-3903

Personnel: 2 to 10

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 120, 165, 195, 220, 270, 280, 285,
290, 340**Horovitz, Rudoy & Roteman**

9th Floor, Lawyers Building

Pittsburgh, PA 15219

Gordon E. Scherer

Personnel: 26 to 50

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 120, 160, 165, 220, 245, 260, 270,
285, 290, 340**Kreischer, Miller & Co.**

200 Gibraltar Road, Suite 200

Horsham, PA 19044

Stephen W. Christian (215) 441-4600

Personnel: 26 to 50

Offices: 1

Reviews: PCPS

Client Categories: 155, 165, 220, 245, 260, 270, 280,
285, 325, 340**MacDade, Abbott & Co.**

Station Square Three

Paoli, PA 19301

Robert T. Holland (215) 647-8100

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 120, 150, 160, 230, 235, 240, 245,
260, 285, 290**S.R. Snodgrass & Company**

717 12th Street

Beaver Falls, PA 15010

Jack Salvetti (412) 843-4920

Personnel: over 100

Offices: 6

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 120, 125, 150, 165, 175, 190, 260,
305, 310, 315

Carbis Walker & Associates

First Federal Plaza
New Castle, PA 16101
Richard F. Beisheim (412) 287-2795
Personnel: 51 to 100
Offices: 5
Reviews: PCPS, QR On-Site, QR Off-Site
Client Categories: 120, 165, 215, 245, 260, 270, 305,
320, 325, 340

PUERTO RICO

William Torres Torres

P.O. Box 29416
65th Inf. Station
Rio Piedras, PR 00929
William Torres (809) 752-0920
Personnel: 11 to 25
Offices: 1
Reviews: PCPS, QR On-Site
Client Categories: 110, 165, 190, 215, 220, 245, 270,
305, 325, 340

RHODE ISLAND

Goluses & Company

310 Reservoir Avenue
Providence, RI 02907
Louis M. DiOrio (401) 461-2727
Personnel: 11 to 25
Offices: 1
Reviews: PCPS, QR On-Site, QR Off-Site
Client Categories: 120, 165, 220, 225, 245, 260, 265,
270, 305, 340

Murphy & Company

111 Westminster Street
Providence, RI 02903
Tom Westgate (401) 274-1200
Personnel: 26 to 50
Offices: 1
Reviews: PCPS, QR On-Site, QR Off-Site
Client Categories: 120, 165, 175, 245, 260, 265, 270,
285, 305, 340

SOUTH CAROLINA

Brigman Holcomb Weeks & Co., P.A.

703 E. North Street
 P.O. Box 1057
 Greenville, SC 29602
 Kenneth H. Holcomb (803) 235-8561
 Personnel: 11 to 25
 Offices: 2
 Reviews: PCPS, QR On-Site, QR Off-Site
 Client Category: 999

Finch, Hamilton & Co.

P.O. Box 11625
 Columbia, SC 29211
 John F. Hamilton (803) 799-1244
 Personnel: 11 to 25
 Offices: 1
 Reviews: PCPS, QR On-Site, QR Off-Site
 Client Categories: 120, 150, 165, 215, 220, 245, 285,
 290, 320, 325

Gamble, Givens & Moody, P.A.

205 King Street
 Charleston, SC 29401
 John G. Game (803) 722-2791
 Personnel: 26 to 50
 Offices: 3
 Reviews: PCPS, QR On-Site, QR Off-Site
 Client Categories: 125, 165, 205, 260, 265, 270, 315,
 320, 325

Robinson Grant & Co., P.A.

P.O. Drawer 6148
 Hilton Head Island, SC 29938
 James W. Litchfield
 Personnel: 26 to 50
 Offices: 2
 Reviews: PCPS, QR On-Site, QR Off-Site
 Client Categories: 120, 165, 170, 215, 220, 245, 260,
 270, 285, 325

SOUTH DAKOTA

Sayler, Thorstenson & Co.

P.O. Box 3140
 Rapid City, SD 57709
 John B. Walker (605) 342-5630
 Personnel: 26 to 50
 Offices: 5
 Reviews: PCPS, QR On-Site, QR Off-Site
 Client Categories: 120, 165, 175, 205, 220, 260, 265,
 310, 320, 325

TENNESSEE**Fouts & Morgan, P.C.**

5100 Sanderlin, Suite 2001

Memphis, TN 38117

Douglas A. Garner (901) 761-2110

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, QR On-Site

Client Categories: 120, 125, 165, 195, 220, 260, 270,
280, 285, 325**Hazlett, Lewis & Bleter**

701 Broad Street, Suite 300

Chattanooga, TN 37402-1802

Jack D. London (615) 756-6133

Personnel: 51 to 100

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Category: 999

Henderson, Hutcherson, Walker & McCullough

801 Broad Street, Suite 631

Chattanooga, TN 37402

Ladell McCullough (615) 756-7771

Personnel: 26 to 50

Offices: 1

Reviews: PCPS, QR On-Site

Client Categories: 120, 125, 165, 175, 245, 260, 290,
305, 325, 340**Payne Oliphant & Foster**

Suite 602, Krystal Building

Chattanooga, TN 37402

Charles H. Millsaps (615) 266-2733

Personnel: 2 to 10

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 120, 165, 245, 260, 265, 305, 320,
325, 340**Watkins, Watkins & Keenan**

850 Ridge Lake Boulevard

Memphis, TN 38119

William H. Watkins (901) 761-2720

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 105, 110, 120, 125, 155, 165, 215,
220, 225, 245**Whitehorn Tankersley & Co.**

850 Ridge Lake Boulevard, Suite 200

Memphis, TN 38119

Jerry E. Whitehorn (901) 767-5080

Personnel: 11 to 25

Offices: 2

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 125, 165, 245, 250, 260, 270, 305,
320, 325, 340

TEXAS

Armstrong, Backus & Co.

Park Central I
515 W. Harris Avenue
P.O. Box 71
San Angelo, TX 76902-0071
Michael R. Bodiford (915) 653-6854
Personnel: 26 to 50
Offices: 1
Reviews: PCPS, SECPS, QR On-Site, QR Off-Site
Client Categories: 110, 125, 165, 180, 245, 270, 305, 310

Bateman & Co., Inc., P.C.

5 Briardale Court
Houston, TX 77027-2917
Clinton F. Bateman (713) 552-9800
Personnel: 11 to 25
Offices: 1
Reviews: PCPS, QR On-Site
Client Categories: 105, 125, 165, 245, 265, 270, 280, 285, 290, 340

Blomstrom & Co., P.C.

9301 S.W. Freeway, Suite 100
Houston, TX 77074-1518
David B. Blomstrom (713) 771-4385
Personnel: 2 to 10
Offices: 1
Reviews: PCPS, QR On-Site
Client Categories: 120, 165, 220, 225, 250, 270, 305, 320, 325, 340

Braden & Kikis, A Professional Corporation

14606 Yalling Creek
Houston, TX 77068
John A. Braden (713) 580-6750
Personnel: 11 to 25
Offices: 1
Reviews: PCPS, QR On-Site, QR Off-Site
Client Categories: 110, 165, 180, 225, 245, 260, 270, 280, 305, 340

Condley and Company

P.O. Box 2993
Abilene, TX 79604
Jerry W. Crisp (915) 677-6251
Personnel: 26 to 50
Offices: 1
Reviews: PCPS, QR On-Site, QR Off-Site
Client Categories: 120, 125, 150, 165, 215, 260, 265, 320, 325

Cross, Kieschnick & Co.

800 MBank Center, South Tower
Corpus Christi, TX 78471
Lawrence Kieschnick (512) 884-8897
Personnel: 11 to 25
Offices: 2
Reviews: PCPS
Client Categories: 110, 165, 270, 290, 320, 325

Davis, Kinard & Co., P.C.

400 Pine, Suite 600
Abilene, TX 79601
Bruce N. Huff (915) 672-4000
Personnel: 26 to 50
Offices: 1
Reviews: PCPS, SECPS, QR On-Site, QR Off-Site
Client Category: 999

Eads, Hunter & Company, P.C.

851 South R.L. Thornton Freeway, #100
Dallas, TX 75203
Marlow C. Hunter (214) 943-2138
Personnel: 2 to 10
Offices: 2
Reviews: PCPS, QR On-Site, QR Off-Site
Client Categories: 110, 165, 245, 260, 265, 270, 280,
285, 290, 340

Fitts, Roberts & Co., Inc.

6437 High Star
Houston, TX 77074
Stephen M. McEachern (713) 774-9761
Personnel: 26 to 50
Offices: 1
Reviews: PCPS, SECPS, QR On-Site, QR Off-Site
Client Categories: 150, 165, 225, 245, 260, 270, 285,
305, 325, 340

Harper & Pearson Company

One Riverway, Suite 1000
Houston, TX 77056
Paul Bonnington (713) 622-2310
Personnel: 11 to 25
Offices: 1
Reviews: PCPS, SECPS, QR On-Site, QR Off-Site
Client Categories: 125, 130, 165, 180, 245, 260, 265,
285, 300, 340

Hereford, Lynch & Co., P.C.

P.O. Box 2548
Conroe, TX 77305
Stephen Wm. Lipscomb (409) 756-8127
Personnel: 26 to 50
Offices: 4
Reviews: SECPS, QR Off-Site
Client Categories: 125, 165, 175, 245, 260, 285, 310,
320, 325

Kaufman/Kalman, P.C.

1300 Post Oak Boulevard, Suite 880
Houston, TX 77056
Robert D. Goldstein (713) 965-0555
Personnel: 11 to 25
Offices: 1
Reviews: PCPS, QR On-Site, QR Off-Site
Client Categories: 105, 120, 125, 165, 245, 260, 265,
270, 305, 340

Lane, Gorman, Trubitt & Company

1909 Woodall Rodgers Freeway, #400
Dallas, TX 75201-2232

Bob Knight (214) 220-7126

Personnel: over 100

Offices: 2

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Category: 999

Lauterbach, Borschow & Company

715 North Oregon
El Paso, TX 79902

Jon Sonnen (915) 544-6950

Personnel: 26 to 50

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 125, 165, 220, 225, 260, 270, 280,
305, 325, 340

Moore Stephens

1100 Milam
Houston, TX 77002

Robert J. Mann (713) 658-9755

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 125, 160, 165, 180, 245, 259, 270,
285, 305, 340

Charles E. Reed & Associates, P.C.

3636 Professional Drive
Port Arthur, TX 77642

Charles E. Reed (409) 983-3277

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, QR On-Site

Client Categories: 160, 165, 170, 205, 260, 270, 305,
310, 320, 325

Retter & Associates

220 Elm Street, Suite 100
Lewisville, TX 75057

Gay Gilmer Retter (214) 221-7280

Personnel: 2 to 10

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 125, 245, 305, 325, 330

Schulse, Hartwig, Richter & Company

3100 Wesleyan, Suite 300
Houston, TX 77027

Michael H. Richter (713) 961-9051

Personnel: 11 to 25

Offices: 2

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 110, 125, 165, 235, 245, 260, 265,
270, 290, 305

White Petrov McHone, P.C.

600 Jefferson, Suite 1100
Houston, TX 77002

Mike Mader (713) 659-1777

Personnel: 51 to 100

Offices: 2

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 120, 125, 165, 245, 260, 265, 270,
320, 325, 340

Wilf, Keasler & Henderson, P.C.

P.O. Box 5197

Texarkana, TX 75505

Larry Henderson (214) 793-5646

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 120, 125, 150, 165, 270, 305, 310,
320, 325

Williams and McDonnell

4101 State Line Avenue

Texarkana, TX 75503

Nick Williams (214) 794-6000

Personnel: 2 to 10

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 120, 165, 220, 245, 260, 270, 305,
320, 325, 340

UTAH

Gilbert and Stewart, P.C.

750 North 200 West, #108

Provo, UT 84601

Lynn G. Hillstead (801) 377-5300

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, QR On-Site

Client Categories: 160, 165, 220, 270, 320, 325

Hancey, Jones, Wright & Co.

P.O. Box 747

95 West 100 South, Suite 200

Logan, UT 84321

Douglas Swenson (801) 752-1510

Personnel: 2 to 10

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 110, 165, 205, 245, 260, 270, 320,
325

Hansen, Barnett & Maxwell

345 East Broadway, Suite 200

Salt Lake City, UT 84111

Mr. Robert K. Bowen (801) 532-2200

Personnel: 26 to 50

Offices: 1

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Category: 999

Tanner + Co.

376 East 400 South, #200
Salt Lake City, UT 84111
Rick Jenson (801) 532-7444
Personnel: 11 to 25
Offices: 1
Reviews: PCPS
Client Category: 999

VERMONT**Hull, Fothergill, Segale & Company, P.C.**

143 Barre Street
Montpelier, VT 05602
Douglas E. Hull (802) 223-6261
Personnel: 11 to 25
Offices: 1
Reviews: PCPS, QR On-Site
Client Categories: 120, 150, 165, 175, 220, 245, 260,
320, 325, 340

VIRGINIA**Brown, Dakes, Wannall and Nobrega, P.C.**

3025 Hamaker Court, Suite 401
Fairfax, VA 22031
Herman D. Nobrega (703) 698-6260
Personnel: 26 to 50
Offices: 1
Reviews: PCPS, QR On-Site, QR Off-Site
Client Categories: 120, 165, 175, 205, 220, 260, 270,
285, 290, 305

Brown, Edwards & Company

319 McClanahan Street
P.O. Box 12388
Roanoke, VA 24025
David C. Snyder (703) 345-0936
Personnel: 51 to 100
Offices: 6
Reviews: PCPS, QR On-Site, QR Off-Site
Client Category: 999

Bruner, Kane & McCarthy, Ltd.

300 N. Lee Street
Alexandria, VA 22314
Charles Ballou (703) 549-7800
Personnel: 26 to 50
Offices: 1
Reviews: PCPS, QR On-Site, QR Off-Site
Client Categories: 105, 110, 120, 125, 165, 205, 220,
225, 250, 260

Peter N. Chase, P.C.

9293 Corporate Circle
Manassas, VA 22110

Peter Chase (703) 361-7114

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 165, 205, 260, 270, 280, 285, 290,
305, 325, 340

Edmondson, Ledbetter & Ballard

2200 Dominion Tower
Norfolk, VA 23510

Douglas L. Bowles (804) 627-2100

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 130, 165, 190, 260, 270, 285, 290,
305, 310, 315

Kearney & Company

7369 McWhorter Place, Suite 422
Annandale, VA 22003

Robert G. deLorimier

Personnel: 2 to 10

Offices: 1

Reviews: PCPS, QR Off-Site

Client Categories: 120, 135, 165, 220, 250, 260, 270,
285, 290, 305

D.R. Maxfield & Company

8408 Arlington Boulevard, Suite 300
Fairfax, VA 22031

Bill Madigan

Personnel: 11 to 25

Offices: 1

Reviews: PCPS

Client Categories: 125, 165, 205, 220, 250, 260, 270,
280, 305, 310

Phibbs, Burkholder, Geisert & Huffman

558 South Main Street
Harrisonburg, VA 22801

Kenneth W. Huffman (703) 434-5975

Personnel: 26 to 50

Offices: 2

Reviews: PCPS, QR On-Site

Client Categories: 110, 120, 150, 165, 170, 220, 245,
270, 305, 330

Thompson, Greenspon & Co., P.C.

3930 Walnut Street
Fairfax, VA 22030

Gerald G. Thompson (703) 385-8888

Personnel: 51 to 100

Offices: 2

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 120, 125, 165, 245, 260, 270, 285,
290, 305, 340

WASHINGTON

Benson & McLaughlin, P.S.

1400 Blanchard Plaza

2201-6th Avenue

Seattle, WA 98121

Kit Sherfey (206) 441-3500

Personnel: 51 to 100

Offices: 2

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 120, 165, 245, 260, 265, 270, 285,
290, 305, 340

Johnson & Shute, P.S.

600 108th Avenue, N.E., Suite 1030

Bellevue, WA 98004

Jeffrey Mock (206) 455-1810

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 155, 165, 220, 245, 270, 280, 285,
290, 305, 340

Laycock & Grundhauser

9725 Third Avenue Northeast, Suite 603

Seattle, WA 98115

Larry Laycock (206) 522-8000

Personnel: 11 to 25

Offices: 2

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 110, 125, 245, 260, 270, 280, 285,
305, 310, 340

LeMaster & Daniels

800 Seafirst Financial Center

Spokane, WA 99201

Edwin G. Jolicoeur (509) 624-4315

Personnel: over 100

Offices: 8

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 120, 125, 165, 215, 230, 245, 260,
265, 325, 340

McFarland & Alton, P.S.

1800 Seafirst Financial Center

Spokane, WA 99201

Michael E. McFarland (509) 747-2600

Personnel: 51 to 100

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Category: 999

Phillips, Schmechel & Gocke, P.S.

625 Commerce Street, #370

Tacoma, WA 98402

Harry Phillips or Mike Gocke (206) 572-6380

(206) 572-1468 (FAX)

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Category: 999

Preszler, Larner, Mertz & Co.

101 E. Market, P.O. Box 1746
Aberdeen, WA 98520

Sherrilyn True Owzarski (206) 532-6873

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 110, 120, 160, 215, 220, 225, 245,
260, 270, 305

WEST VIRGINIA

Arnett & Foster

P.O. Box 2629

Charleston, WV 25329

John W. Kee (304) 346-0441

Personnel: 26 to 50

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 125, 165, 185, 215, 245, 260, 270,
305, 325, 340

Somerville & Company

P.O. Box 2096

Huntington, WV 25721

Clifton L. Looney, Jr. (304) 525-0301

Personnel: 11 to 25

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 125, 190, 220, 245, 250, 260, 270,
305, 315, 340

Trainer, Wright & Associates

P.O. Box 2608

Huntington, WV 25726

Bruce I. Sullivan (304) 697-7083

Personnel: 26 to 50

Offices: 3

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 125, 165, 175, 215, 220, 245, 260,
270, 310, 325

WISCONSIN

Anderson, Bowen & Company

2125 Heights Drive, Suite 3D

Eau Claire, WI 54701

Elliot Kaas (715) 839-7722

Personnel: 11 to 25

Offices: 3

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 125, 215, 245, 260, 265, 270, 305,
320, 335, 340

Conley, McDonald, Sprague & Co.

19601 W. Bluemound Road
Brookfield, WI 53008-0975

Paul A. Nowinski (414) 796-0701

Personnel: 51 to 100

Offices: 3

Reviews: PCPS, QR On-Site

Client Categories: 125, 150, 245, 260, 270, 320, 325,
335, 340

Fitzpatrick & Roberts, S.C.

434 S. Yellowstone Drive
Madison, WI 52719

Richard Pope (608) 833-2612

Personnel: 26 to 50

Offices: 1

Reviews: PCPS, QR On-Site

Client Categories: 120, 135, 165, 170, 200, 215, 220,
245, 260, 305

Schumaker, Romenesko & Associates, S.C.

555 N. Lynndale Drive
P.O. Box 2459

Appleton, WI 54913-2459

Robert W. Fisher (414) 733-7385

Personnel: 51 to 100

Offices: 3

Reviews: PCPS, QR On-Site, QR Off-Site

Client Category: 999

Virchow, Krause & Company

P.O. Box 7398
Madison, WI 53707

Kim L. Tredinnick (608) 249-6622

Personnel: over 100

Offices: 15

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 110, 165, 245, 270, 285, 305, 320,
325, 335, 340

Wipfli Ullrich Bertelson

P.O. Box 8010
Wausau, WI 54402-8010

Charles Schlagenhaft (715) 845-3111

Personnel: over 100

Offices: 13

Reviews: PCPS, SECPS, QR On-Site, QR Off-Site

Client Categories: 125, 165, 215, 245, 255, 305, 310,
320, 325, 340

WYOMING**Macy & Associates**

225 So. David
Casper, WY 82601

Rick Mason (307) 266-1760

Personnel: 2 to 10

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 150, 165, 215, 230, 245, 260, 320,
325

Porter Muirhead & Co.

123 West First Street, Suite 690

P.O. Box 2673

Casper, WY 82602

Robert D. Porter (307) 265-4311

Personnel: 2 to 10

Offices: 1

Reviews: PCPS, QR On-Site, QR Off-Site

Client Categories: 150, 165, 225, 245, 260, 265, 270,
305, 340

Listing of Firms Alphabetically Within Firm Size Category

Firm Size Category: 1 Person

Michael Cummins
St. Louis, MO

Morris I. Hollander
Miami, FL

Donald M. Schulz
Reno, NV

***Firm Size Category:
2 to 10 Personnel*****Alsbrook & Co.**

No. Little Rock, AR

Barrows & Company

Phoenix, AZ

Basso, McClure & Goeglein

Lincoln, NE

Beck, Lindsey & Company

Charlotte, NC

Bernard & Franks

Metairie, LA

Bingham & Bingham

Baker, OR

Blomstrom & Co., P.C.

Houston, TX

F.G. Briggs, Jr., Professional Association

Manchester, NH

Cain, Ellsworth & Co.

Sheldon, IA

Timothy E. Carlson, A Professional Corporation

Walnut Creek, CA

Chervenak & Associates, P.C.

Englewood, CO

Dollarhide & Schwartz

Greeley, CO

Kenneth DuFon & Company

Highland, IN

Dulin & Raben, Ltd.

Las Vegas, NV

Eads, Hunter & Company, P.C.

Dallas, TX

S.D. Goldfine & Co.

Wayne, PA

Gordon and Hale, P.C.

Santa Fe, NM

Hancey, Jones, Wright & Co.

Logan, UT

Jackson, Rolfes, Spurgeon & Co.

Cincinnati, OH

W.J. Jessie & Associates

Russell, KY

Kearney & Company
Annandale, VA

Robert E. Kelton
Houma, LA

James F. Kimmons
Eastman, GA

Klemme & Co., P.C.
Lafayette, IN

Lambert & Associates, P.C.
Longmont, CO

Leforgee, Rogers & Evans, Chartered
Twin Falls, ID

Macy & Associates
Casper, WY

Marshall, Jones & Co.
Atlanta, GA

Miles & Morris, P.A.
Clearwater, FL

Raymond M. Nowicki
Buffalo, NY

Keith Oltrogge
Denver, IA

Oyler, Matchette & Company, P.C.
Marion, IN

Pallet and Meunier
Metairie, LA

Payne Oliphant & Foster
Chattanooga, TN

Porter Muirhead & Co.
Casper, WY

Retter & Associates
Lewisville, TX

Rupert & Associates
Boise, ID

Sharpton, Brunson & Company, P.A.
Miami, FL

Sklenar, Garrett & Co.
Audubon, IA

Spann & Associates
Pine Bluff, AR

Sullivan and Kreltzman
Bethesda, MD

Tonkin & Associates, Chartered
Boise, ID

Tilak K. Vadehra
New York, NY

Walsh, Mulligan & Grote
Mineola, NY

Williams and McDonnell
Texarkana, TX

***Firm Size Category:
11 to 25 Personnel***

Abbott, Jordan & Koon
Manchester, GA

Anderson, Bowen & Company
Eau Claire, WI

Bach, James, Mansour & Company, P.C.
Atlanta, GA

Baron Salsman & Company
St. Louis, MO

Bateman & Co., Inc., P.C.
Houston, TX

Bearden & Smith, P.C.
Atlanta, GA

Benson & Neff, a Professional Corporation
San Francisco, CA

Borland, Benefield, Crawford, Webster & Jeffares
Birmingham, AL

Boyle, Cowan & Co.
Oakland, CA

Braden & Kikis, A Professional Corporation
Houston, TX

Brell, Holt & Company
Toledo, OH

Brigman Holcomb Weeks & Co., P.A.
Greenville, SC

Burton & Browse
Newtown, PA

Call, Barrick, Ethridge, Webb & Co.
Cushing, OK

Carlson, Poston & Associates, Ltd.
Minneapolis, MN

Chadwick, Steinkirchner, Davis & Co., P.C.
Grand Junction, CO

L.A. Champagne & Co.
Baton Rouge, LA

Peter N. Chase, P.C.
Manassas, VA

Chigbrow, Severn & Company, Chartered
Boise, ID

Clifton, Lipford & Taylor, P.C.
Macon, GA

Comins, Schenkelberg & Weiner, Inc.
Sherman Oaks, CA

Conant Trent & Conant
Las Vegas, NV

Cover & Rossiter, P.A.
Montchanin, DE

Cross, Kleschnick & Co.
Corpus Christi, TX

David Culp & Co.
Huntington, IN

Daugherty & Lowe
Fort Smith, AR

Dellinger & Deese
Charlotte, NC

D.L. Donohoo & Co.
Batavia, OH

Edmondson, Ledbetter & Ballard
Norfolk, VA

Edwards, Koshlw, & Associates, P.C.
Troy, MI

Elkill & Schilling, Ltd.
Duluth, MN

Eveson, Snyder, Lincoln & Co.
La Grande, OR

Fender, Fogal, Johnson & Company
Orlando, FL

Finch, Hamilton & Co.
Columbia, SC

Fouts & Morgan, P.C.
Memphis, TN

Gilbert and Stewart, P.C.
Provo, UT

Goluses & Company
Providence, RI

Gordon, Harrington & Osborn, P.C.
No. Andover, MA

Gould & Swanson, P.C.
Buffalo, NY

Charles J. Gries & Company
Rolling Meadows, IL

Gronewold, Bell Kyhnn & Co., P.C.
Atlantic, IA

Gruber & Company, P.C.
Atlanta, GA

Dale E. Gruntorad & Co.
Lincoln, NE

Hansen, Jergenson & Co.
Minneapolis, MN

Hansen, Johnson & Associates, P.A.
Hendersonville, NC

Harper & Pearson Company
Houston, TX

Helnold-Banwart Ltd.
East Peoria, IL

Hevia, Beagles & Whiteman, P.A.
St. Petersburg, FL

Holden, Moss, Knott, Clark & Taylor, P.A.
Henderson, NC

Hull, Fothergill, Segale & Company, P.C.
Montpelier, VT

Johnson & Shute, P.S.
Bellevue, WA

Judd, Ostermann, Demro & Kellogg, Ltd.
Minneapolis, MN

Kaufman/Kalman, P.C.
Houston, TX

C.T. Lambert & Associates, P.C.
Framingham, MA

Laycock & Grundhauser
Seattle, WA

MacDade, Abbott & Co.
Paoli, PA

Magnuson McHugh & Company
Coeur d'Alene, ID

Marshall & Poe
Elkhart, IN

D.R. Maxfield & Company
Fairfax, VA

Moore & Ellrich, P.A.
Riviera Beach, FL

Moore Stephens
Houston, TX

Nail, McKinney, Tate & Robinson
Tupelo, MS

Nelson Trimble & Co.
Beno, OR

Nichols, Rise & Company
South Sioux City, NE

Orser, Olson & St. Peter
Bismarck, ND

Phillips, Schmechel & Gocke, P.S.
Tacoma, WA

Preszler, Larner, Mertz & Co.
Aberdeen, WA

Charles E. Reed & Associates, P.C.
Port Arthur, TX

Ronder and Legg, P.C.
Kingston, NY

Schmaltz & Company, P.C.
Southfield, MI

Schulse, Hartwig, Richter & Company
Houston, TX

Smith, Payne & Co.
Sandusky, OH

Somerville & Company
Huntington, WV

Teresa J. Spada
Portland, OR

Spaeth & Batterberry
Cincinnati, OH

Stauffer & Company
Canon City, CO

Straka, Jarackas and Co., P.C.
Troy, MI

Tanner + Co.
Salt Lake City, UT

Taylor, Powell, Wilson & Hartford
Greenwood, MS

Theobald, Donohue & Thompson, P.C.
Oskaloosa, IA

Threadgill, Garrett & Company, P.C.
Carrollton, GA

William Torres Torres
Rio Piedras, PR

Van Schooneveld and Co., Inc.
Englewood, CO

Watkins, Watkins & Keenan
Memphis, TN

Weinstein & Anastasio, P.C.
Woodbridge, CT

Wenner, Silvestain and Company
Englewood, CO

Westervelt, Carson & Miller, Chartered
Parsons, KS

Whitehorn Tankersley & Co.
Memphis, TN

Widmer Roel & Co., Ltd.
Fargo, ND

Wilf, Keasler & Henderson, P.C.
Texarkana, TX

Yanari, Watson, Lyons & Paschall, P.C.
Englewood, CO

**Zillich, McAdam & Copeland, A Professional
Accountancy Corporation**
Redlands, CA

***Firm Size Category:
26 to 50 Personnel***

Agler & Gaeddert, Chartered
Ottawa, KS

Anderson & Whitney, P.C.
Greeley, CO

Armstrong, Backus & Co.
San Angelo, TX

Arnett & Foster
Charleston, WV

Aronowitz, Chaiken & Hardesty
Cincinnati, OH

Aselage, Klefer & Co.
St. Louis, MO

Atkinson & Co., Ltd.
Albuquerque, NM

Breazeale, Saunders & O'Neill, Ltd.
Jackson, MS

Brown, Dakes, Wannall and Nobrega, P.C.
Fairfax, VA

Bruner, Kane & McCarthy, Ltd.
Alexandria, VA

Burkhalter & Company
Jackson, MS

Christopher, Smith and Gentile
Bradenton, FL

J.D. Cloud & Co.
Cincinnati, OH

Condley and Company
Abilene, TX

Davis, Kinard & Co., P.C.
Abilene, TX

Derderian, Kann, Seyferth & Salucci, P.C.
Troy, MI

Donnelly Melners Jordan
Kansas City, MO

Emerson, Stokes, Elliott & Harper
Jackson, MS

Robert Ercolli & Company
Boston, MA

Eubank & Betts
Jackson, MS

Fitts, Roberts & Co., Inc.
Houston, TX

Fitzpatrick & Roberts, S.C.
Madison, WI

Gallant & Company, P.C.
Phoenix, AZ

Gamble, Glvens & Moody, P.A.
Charleston, SC

Gordon & Company, P.C.
Bloomfield Hills, MI

Grace & Company, P.C.
St. Louis, MO

Greene & Wallace, Inc.
Columbus, OH

Hansen, Barnett & Maxwell
Salt Lake City, UT

Adrian Helgeson and Company
Minneapolis, MN

Henderson, Hutcherson, Walker & McCullough
Chattanooga, TN

Hereford, Lynch & Co., P.C.
Conroe, TX

Hirsch, Babush, Neiman & Kornman
Atlanta, GA

Horovitz, Rudoy & Roteman
Pittsburgh, PA

Johnson Price & Sprinkle, P.A.
Asheville, NC

Jones & Roth, P.C.
Springfield, OR

Junkermier Clark Campanella & Stevens, P.C.
Great Falls, MT

Kernutt Stokes Brandt & Co.
Eugene, OR

Kreischer, Miller & Co.
Horsham, PA

Ross Lane & Company
Atlanta, GA

Lathan, Lumsden, McCormick and Co.
Buffalo, NY

Lauterbach, Borschow & Company
El Paso, TX

Linton, Shafer & Company, P.A.
Frederick, MD

McElroy, Quirk & Company (APC)
Lake Charles, LA

Metcalf, Zima & Company
Atlanta, GA

James Moore & Co.
Gainesville, FL

Mueller & Company
Elgin, IL

Mullen & Company
Boston, MA

Murphy & Company
Providence, RI

Needel, Welch & Stone, P.C.
Rockland, MA

Phibbs, Burkholder, Geisert & Huffman
Harrisonburg, VA

Polakoff Bros. & Leen, P.A.
Chatham, NJ

Postlethwaite & Netterville
Baton Rouge, LA

Presnell, Gage & Co.
Lewiston, ID

Regier Carr & Monroe
Wichita, KS

Robinson Grant & Co., P.A.
Hilton Head Island, SC

Sander, Perkins & Company, P.C.
Portland, OR

Sartain Fischbein & Co.
Tulsa, OK

Sayler, Thorstenson & Co.
Rapid City, SD

Siegfried, Crandall, Vos & Lewis, P.C.
Kalamazoo, MI

Sikich, Gardner & Company
Naperville, IL

Stewart, Giles & Company, P.C.
Valdosta, GA

Strait, Kushinsky & Company, P.C.
Colorado Springs, CO

Thomas & Thomas
Texarkana, AR

Trainer, Wright & Associates
Huntington, WV

Veatch, Rich & Nadler, Chartered
Northbrook, IL

Vilmure, Peeler & Boucher
Whittier, CA

Walthall & Drake
Cleveland, OH

Yale & Seffinger, P.C.
Denver, CO

***Firm Size Category:
51 to 100 Personnel***

Allen, Gibbs & Houlik
Wichita, KS

Benson & McLaughlin, P.S.
Seattle, WA

Bourgeois, Bennett, Thokey & Hickey
New Orleans, LA

Bowman & Company
Stockton, CA

Brown, Edwards & Company
Roanoke, VA

Cluni & Panichi, Inc.
Cleveland, OH

Cogen Sklar Levick & Co.
Philadelphia, PA

Cohen & Company
Cleveland, OH

Conley, McDonald, Sprague & Co.
Brookfield, WI

Ellin & Tucker, Chartered
Baltimore, MD

Eskew & Gresham, P.S.C.
Louisville, KY

Faw, Casson & Co.
Dover, DE

Feeley & Driscoll, P.C.
Boston, MA

Gleeson, Sklar & Sawyers
Chicago, IL

Hazlett, Lewis & Bleter
Chattanooga, TN

Isler & Co.
Portland, OR

Kamanitz, Uhlfelder & Permison, P.A.
Baltimore, MD

Keller, Zanger, Bissell & Co.
Frederick, MD

Lowrmore, Warwick & Co.
Wilmington, NC

Maner, Costerisan & Ellis, P.C.
Lansing, MI

McFarland & Alton, P.S.
Spokane, WA

McGriff, Dowdy & Associates, P.C.
Albertville, AL

Meaden & Moore, Inc.
Dublin, OH

S.F. Parker & Co., P.C.
Foley, AL

Purvis, Gray and Company
Gainesville, FL

Rea & Associates
New Philadelphia, OH

Schumaker, Romenesko & Associates, S.C.
Appleton, WI

Stoy, Malone & Company
Bethesda, MD

Stulmaker, Roach, Dorfman & Co.
Albany, NY

Thompson, Greenspon & Co., P.C.
Fairfax, VA

Toback & Company, P.C.
Phoenix, AZ

Wade & Santora
Wilmington, DE

Carbis Walker & Associates
New Castle, PA

Watkins, Meegan, Drury & Company
Bethesda, MD

White Petrov McHone, P.C.
Houston, TX

***Firm Size Category:
Over 100 Personnel***

Altschuler, Melvoin & Glasser
Chicago, IL

Amos, C.W. & Company
Baltimore, MD

Charles Bailly & Company
Minneapolis, MN

Baird, Kurtz & Dobson
Springfield, MO

Cherry, Bekaert & Holland
Charlotte, NC

Crowe, Chizek and Company
South Bend, IN

Eide Helmeke & Co.
Fargo, ND

Friedman, Eisenstein, Raemer & Schwartz
Chicago, IL

Habif, Arogeti & Wynne, P.C.
Atlanta, GA

Horne CPA Group, P.A.
Laurel, MS

Kennedy and Coe
Westminster, CO

Lane, Gorman, Trubitt & Company
Dallas, TX

Larson, Allen, Weishair & Co.
Minneapolis, MN

LeMaster & Daniels
Spokane, WA

Mauldin & Jenkins
Macon, GA

McGladrey & Pullen
Minneapolis, MN

Mize, Houser & Company, P.A.
Topeka, KS

Geo. S. Olive & Co.
Indianapolis, IN

Olsen, Thielen & Co., Ltd.
St. Paul, MN

Plante & Moran
East Lansing, MI

Rehmann Robson & Co.
Saginaw, MI

Rubin, Brown, Gornstein & Co.
St. Louis, MO

S.R. Snodgrass & Company
Beaver Falls, PA

Virchow, Krause & Company
Madison, WI

Walpert, Smullian & Blumenthal, P.A.
Baltimore, MD

Wipfl Ullrich Bertelson
Wausau, WI

Yeo & Yeo, P.C.
Saginaw, MI

Appendix

Selecting A Peer Review Team With the "Right Stuff"

By a Member of the PCPS Peer Review Committee

(Reprinted from the April 1988 *PCPS Advocate*)

If your firm is scheduled to undergo a peer review during 1988, you are probably asking yourself "What type of review would be best for us?" A number of alternatives are available to you, including a review by a team appointed by the AICPA (a "CART," for committee-appointed review team), by another member firm (a firm on firm review), by an authorized association (if your firm is a member of an association), or by an authorized state CPA society. The peer review team captain and team members are key factors in determining how helpful and efficient your peer review will be. You have the most control over their selection if you have a firm on firm review. (In the interest of full disclosure, I should mention that my firm has performed a number of firm on firm reviews.)

In recent years, member firms have performed more than 40% of the reviews. To have another firm perform your review, you must first identify one or more qualified firms. The AICPA Quality Control Review Division staff will, on request, send you a list of firms that have indicated an interest in performing peer reviews.

You should then investigate the background, suitability, and experience of several of these firms. This will help you to ensure an efficient and effective review that will provide the most benefit to your firm.

This article explores the factors you should consider when selecting another firm to perform your peer review.

Background of the Firms

The first step is checking the background of the firms that you have identified as possible candidates. To do this, you may ask the AICPA Division for CPA Firms to mail you information contained in the firms' public files, which includes peer review reports, letters of comment and annual reports. While this information is helpful, you should also contact the firm directly. This will enable you to

obtain resumes of the partners and managers who do peer reviews as well as detailed information about the type of clients the firm serves.

The firm's attitude towards performing reviews is also important. You should try to select a firm that will view you as an important client and not as an unwelcome intrusion. I recently heard of a review in which, to save money, a firm hired another firm in the same city. The reviewing firm sent people over to do the review when they had time, sometimes spending only a few hours at a time. While this may have helped fill up otherwise non-chargeable time for the reviewing firm, it resulted in an inefficient review.

The type and size of the team captain's and members' practice unit have an important effect on the review's efficiency and effectiveness. I have seen reviews where reviewers from larger, multi-office firms had difficulties in reviewing and providing helpful suggestions to a small one office firm. However, a reviewer from a slightly larger firm (or one who has been with a larger firm) may be helpful in providing insights into practice problems you may encounter as you grow.

You should determine that the firm has received an unqualified opinion on its own most recent review, since this is a requirement for reviewing firms. (Editor's Note: This provision does not become effective for reviews of firms enrolled in the AICPA quality review program until January 1, 1992, except that if the firm has had a quality review or peer review before that date, the report on the review must be unqualified.) Also, check the letter of comment and the firm's response, since these can reveal a great deal about the firm's quality.

Finally, inquire whether the firm can meet your timing and scheduling requirements.

Experience Of The Firm

The second step is learning more about the potential review firm's experience. You should, of course, consider whether it has the necessary experience in the industries in which you practice. For example, if your primary clients are farmers, for whom you prepare income tax basis compilations, you do not want the reviewing firm to send its SEC expert. If you have SEC clients or clients in a specialized industry, or if you perform work under the Single Audit Act, you should make sure that the candidates have experience in these areas. You should also identify the individuals who will comprise the peer review team and inquire about

their peer review experience, since it is important to check the qualifications of the specific individuals assigned rather than just relying on the firm's general reputation. Simply having the necessary industry experience does not guarantee that the reviewers will have the skills and experience to evaluate your system of quality control.

If the team members are from the same firm and have worked together on peer reviews, many of the potential inefficiencies of using people from different firms should be eliminated. A partner in our firm participated in a four-person CART review where all the team members traveled to the firm's home office the night before the review to meet the team captain and discuss plans for the review, and then spent over half the next day traveling to the offices they were actually going to review. This represented wasted time that would not have been spent on a well planned firm on firm review.

You also need to determine whether the team captain has attended a peer reviewers' training course since 1985, since this is required by both sections. (Editor's Note: It is also required by the AICPA quality review program.) Reviewed firms are responsible for determining that the reviewers meet the Section's basic qualifications. Failure to meet these qualifications can cause (and has caused) the peer review committee to reject peer review reports.

You should ask for references in other firms your size that the candidates have reviewed. Call them and discuss their experiences. Ask them whether they received helpful insights from their reviewers and whether they considered the reviewers to be knowledgeable, efficient and fair. Many firms consider the informal exchange of ideas to be the major benefit of a peer review. Inquire whether the candidates were helpful in sharing ideas from their own practices.

Fees

You should discuss the fee after you have determined that the firm is qualified. Since you are now "the client," you need to remember the advice you give your own clients: "The lowest fee isn't necessarily the lowest cost." A firm that can plan, perform and report on an engagement efficiently will save unnecessary time on your part, both during and after the review. A clear understanding in advance will help avoid misunderstandings later. If the review is to be on a fixed fee basis, determine if there are any contingencies. If it is to be on an hourly basis, obtain a budget reflecting the rates that will be charged.

To enable the reviewers to provide you with an accurate budget, you will need to give them sufficient background information. Items that would be helpful include: copies of your prior peer review report, letter of comment, and your response to that letter (make sure at this time that you have done what you said you would do); copies of your inspection reports since your last peer review; a copy of your quality control document and those parts of your audit or procedure manuals, if any, related to the supervision and review of engagements; information on the number of accounting and auditing hours; the size and location of your offices; and information regarding the number of SEC clients and Single Audit Act engagements. It is also a good idea to give the review team some information about your largest audit clients in order to help them budget their time and make sure the right people are on the team. Be a good client; be prepared for your “auditor.”

Timing

A properly planned peer review is like a properly planned audit; it is not an accident! It takes careful forethought, and the further in advance it is planned the better. You have a better chance of having an efficient and effective review if you plan it well in advance. It is not unusual for reviews to be planned six to nine months ahead.



If you have any questions about selecting a firm, or would like further assistance, call the AICPA Quality Review Division staff at 212-575-6650. A checklist of factors to consider in selecting a peer reviewer is available from the staff.

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